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Amended Individual Income Tax Return

540X

Fiscal year filers only: Enter month of year end: _____ year _____.

BE SURE TO COMPLETE AND SIGN SIDE 2

Your first name	Initial	Last name	Your SSN or ITIN	P AC A R RP
If joint return, spouse's first name	Initial	Last name	Spouse's SSN or ITIN	
Present home address — number and street, PO Box, rural route, or PMB no.			Apt. no.	
City, town, or post office		State	ZIP Code	

a Have you been advised that your original federal return has been, is being, or will be audited? ☐ Yes ☐ No

b Filing status claimed.

On original return ☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)
On this return ☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

c If for the year you are amending, you (or your spouse) can be claimed as a dependent on someone else's tax return, fill in this circle ☐ ☐d If claiming head of household, enter name and relationship of qualifying person on: Original return _____
Amended return _____

Note: If you are amending Form 540NR, see General Information D before continuing.
If you are amending Forms 540 2EZ or 540TEL, see the instructions for lines 1 through 6.

	A. As originally reported/ adjusted by FTB. See instructions	B. Net change: Explain on Side 2	C. Correct amount
1 a State wages. See instructions 1a			● 1a
b Federal AGI. See instructions 1b			1b
2 CA adjustments. See specific instructions on Form 540A or Sch. CA (540 or 540NR).			
a California nontaxable interest income 2a			2a
b State income tax refund 2b			2b
c Unemployment compensation 2c			2c
d Social Security benefits. 2d			2d
e Other (list) _____ 2e			2e
3 Total California adjustments. Combine line 2a through line 2e. See instructions . . . 3			● 3
4 California adjusted gross income. Combine line 1b and line 3. See instructions . . . 4			● 4
5 California itemized deductions or California standard deduction. See instructions . . 5			● 5
6 Taxable income. Subtract line 5 from line 4. If less than zero, enter -0- ● 6			6

7 a Tax method used for Column C. See instructions	<input type="radio"/> TT <input type="radio"/> FTB 3800 <input type="radio"/> FTB 3803	● 7a
b Tax. See instructions 7b		● 7b
8 Exemption credits. See instructions 8		● 8
9 Subtract line 8 from line 7b. If less than zero, enter -0- 9		9
10 Tax from Schedule G-1 and form FTB 5870A. See instructions 10		● 10
11 Add line 9 and line 10. 11		11
12 Special credits and nonrefundable renter's credit. See instructions 12		● 12
13 Subtract line 12 from line 11 13		13
14 Other taxes (alternative minimum tax, credit recapture, etc.). See instructions . . . 14		● 14
15 Mental Health Services Tax, see instructions 15		● 15
16 Total tax. Add line 13, line 14, and line 15. If amending Form 540NR, see instructions 16		● 16
17 California income tax withheld. See instructions 17		■ 17
18 California real estate or nonresident withholding. See instructions 18		■ 18
19 Excess California SDI (or VPD) withheld. See instructions 19		■ 19
20 Estimated tax payments and other payments. See instructions 20		■ 20
21 Child and Dependent Care Expenses or Other Refundable Credits. See inst. 21		■ 21

● 22 | | | | | ● 23 | | | | | ■ 24 \$ _____

25 Tax paid with original return plus additional tax paid after it was filed. Complete Side 2, Part I before entering amount here ■ 25 _____

26 Total payments. Add lines 17, 18, 19, 20, 21, and 25 of column C. 26 _____

Your name:

Your SSN or ITIN:

27 Overpaid tax, if any, as shown on original return or as previously adjusted by FTB. See instructions ■ 27

28 Subtract line 27 from line 26. If line 27 is more than line 26, see instructions. 28

29 Use tax payments as shown on original return. See instructions. ● 29

30 Voluntary contributions as shown on original return. See instructions ● 30

31 Subtract line 29 and line 30 from line 28 31

32 **AMOUNT YOU OWE.** If line 16, column C is more than line 31, enter the difference and see instructions. ■ 32

33 Penalties/Interest. See instructions: **Penalties 33a** **Interest 33b** ■ 33c

34 **REFUND.** If line 16, column C is less than line 31, enter the difference. See instructions ■ 34

Part I Payments Complete this part before completing Side 1, line 25.

1 a Amount paid with the original return. **Do not include payments of interest or penalties** 1a

b Enter the serial number stamped on the face of your canceled check(s) by the Franchise Tax Board (if available) 1b

2 Additional payments made after the original return was filed:
Enter in the spaces below the date of the payment(s), the serial number stamped on the face of your canceled check(s) by the Franchise Tax Board, and the amount(s) of additional payment(s). If you did not receive a canceled check or you made payment(s) online or with a credit card, enter the payment amount(s) below and attach a copy of the statement from your financial institution showing the:

- Check number (if applicable);
- Amount of the check or charge; **and**
- Date the check or charge posted to your account.

Payment date	Serial number	Amount of payment
		\$
		\$
		\$

Total of additional payments listed above. 2

3 Total payments. Add line 1a and line 2. Enter here and on Side 1, line 25 3

Part II Explanation of Changes

1 Enter name(s) and address as shown on original return below (if same as shown on this return, write "Same"). If changing from separate returns to a joint return, enter names and addresses from original returns.

2 a If you filled in the circle for "Yes," on Side 1, question a, are you filing this Form 540X to report a final federal determination? ☐ Yes ☐ No

b If the answer to question 2a above is "Yes," are you filing this Form 540X to report additional tax due within six months of the final federal determination? ☐ Yes ☐ No

c If the answer to question 2a above is "Yes," what is the date and tax change amount of the final federal determination?
Date Tax change amount

3 Have you been advised that your original California return has been, is being, or will be audited? ☐ Yes ☐ No

4 Did you file an amended return with the Internal Revenue Service on a similar basis? See General Information E ☐ Yes ☐ No

5 Explain your changes to income, deductions, and credits in the space provided below. If additional space is needed, attach a separate sheet of paper. Enter the line number from Side 1 for each item you are changing. Attach all supporting forms and schedules for items changed. Include federal schedules if you made a change to your federal return. Be sure to include your name and social security number or individual taxpayer identification number on each attachment. Refer to the tax booklet for the year you are amending.

Sign Here

It is unlawful to forge a spouse's signature.

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return including accompanying schedules and statements and to the best of my knowledge and belief, this amended return is true, correct, and complete.

Your signature X Spouse's signature (if filing jointly, both must sign) X Daytime phone number (optional) ()

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) Date Paid preparer's SSN/PTIN

Firm's name (or yours if self-employed) Firm's address FEIN

Where to File Form 540X:

Do not file a duplicate amended return unless one is requested. This may cause a delay in processing your amended return and any claim for refund.

If you are due a refund or have no amount due, mail your return to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002**

If you owe, mail your return and check or money order to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001**